

Exhibit L

John R. Braun

Bridgeport, CT 06606-4725

September 30, 2013

The Honorable J. Paul Oetken

United States District Judge

Dear Judge Oetken:

I am writing with regard to the forthcoming sentencing of Vladimir Grinberg, who has entered guilty plea. He acknowledges his serious wrong doings and I know that he is deeply remorseful about them.

To give you background about myself I am a native New Yorker, born in Brooklyn December 24, 1928. I graduated from Brooklyn Technical High School, and after military service in Korea attended Long Island University under the G. I. Bill, graduating in 1950. My doctorate in Psychology is from the University of California at Berkeley.

For some 35 years I was an academician teaching and doing research at colleges and universities in Minnesota, Pennsylvania, Texas and Connecticut. My research and writing were focused on Psychological Testing. After leaving academic life, my background in Testing was one of the things that attracted me to work with persons injured in automobile accidents who sometimes require psychological services to help them recover from trauma.

This is how I come to know Vladimir. I accepted a position as Psychologist with his company, and eventually became a Partner. I focused on clinical aspects and he dealt with the business functions.

I have always found Vladimir to be fair, generous, and deeply motivated to be helpful to everyone. I've observed Vladimir with his wife and youngest child, and I can testify that he is a loving and deeply involved family man.

Again, I know him to be deeply remorseful about what he has done wrong and anxious to make amends. With all my heart, I hope and pray that you will find it possible to be lenient in the sentencing.

Respectfully,

A handwritten signature in cursive script that reads "John R. Braun Ph.D.". The signature is written in dark ink and is positioned above the printed name.

John R. Braun Ph. D.